AMENDMENTS TO THE CLAIMS:

Claims 1-11 (Canceled).

12. (New) An enameled wire comprising:

a copper or copper alloy core wire;

an insulating coated layer covering said core wire; and

a melting layer covering said insulating coated layer,

wherein said insulating coated layer is for efficiently absorbing a laser beam.

13. (New) The enameled wire according to claim 12, wherein

said insulating coated layer is for efficiently absorbing the laser beam by comprising a colored resin.

14. (New) The enameled wire according to claim 12, wherein

said insulating coated layer is for efficiently absorbing the laser beam by comprising a material colored with a dye or pigment.

15. (New) The enameled wire according to claim 12, wherein

said melting layer is transparent to the laser beam.

16. (New) The enameled wire according to claim 12, wherein

said melting layer is to soften or melt upon heat being applied thereto.

17. (New) The enameled wire according to claim 12, wherein

said insulated coated layer is for efficiently absorbing a laser beam from one of a CO laser, a YAG laser and a semiconductor laser.

18. (New) The enameled wire according to claim 12, wherein

said insulating coated layer is for efficiently absorbing the laser beam by being non-transparent to the laser beam.

19. (New) The enameled wire according to claim 12, wherein

said insulating coated layer is for efficiently absorbing the laser beam by being of a color that has an absorption band corresponding to an oscillation wavelength of a laser used to generate the laser beam.

B1

20. (New) The enameled wire according to claim 12, wherein

said insulating coated layer is for efficiently absorbing the laser beam by being for absorbing more of the laser beam than said melting layer is to absorb.

21. (New) A method of soldering an enameled wire, comprising:

irradiating a laser beam to an enameled wire that includes

(i) a copper or copper alloy core wire,

(ii) an insulating coated layer covering said core wire, said insulating coated layer being for efficiently absorbing said laser beam, and

(iii) a melting layer covering said insulating coated layer,

thereby stripping at least part of said insulating coated layer and soldering said core wire to a soldering portion.

22. (New) The method according to claim 21, wherein

soldering said core wire to a soldering portion comprises soldering said core wire to a soldering portion having the same shape as that of the laser beam spot.

23. (New) The method according to claim 21, wherein

soldering said core wire to a soldering portion comprises soldering said core wire to a soldering portion having a diameter that is equal to a diameter of said laser beam.

24. (New) The method according to claim 21, wherein

soldering said core wire to a soldering portion comprises soldering said core wire to a soldering portion having an empty space therebeneath.

25. (New) The method according to claim 21, wherein

irradiating a laser beam to an enameled wire comprises irradiating said laser beam to an enameled wire that includes

(i) said copper or copper alloy core wire,

(ii) said insulating coated layer as a colored resin, and

(iii) said melting layer.

26. (New) The method according to claim 21, wherein

irradiating a laser beam to an enameled wire comprises irradiating said laser beam to an enameled wire that includes

(i) said copper or copper alloy core wire,

(ii) said insulating coated layer as a material colored with a dye or pigment, and

(iii) said melting layer.

27. (New) The method according to claim 21, wherein

irradiating a laser beam to an enameled wire comprises irradiating said laser beam to an enameled wire that includes

(i) said copper or copper alloy core wire,

(ii) said insulating coated layer as a layer that is non-transparent to said laser beam, and

(iii) said melting layer.

28. (New) The method according to claim 21, wherein

irradiating a laser beam to an enameled wire comprises irradiating said laser beam to an enameled wire that includes

(i) said copper or copper alloy core wire,

(ii) said insulating coated layer as a layer that is of a color that has an absorption band corresponding to an oscillation wavelength of a laser used to generate said laser beam.

(iii) said melting layer.

B1

29. (New) The method according to claim 21, wherein

irradiating a laser beam to an enameled wire comprises irradiating said laser beam to an enameled wire that includes

(i) said copper or copper alloy core wire,

(ii) said insulating coated layer, and

(iii) said melting layer as a layer that is to absorb less of said laser beam than said insulating coated layer is to absorb.

30. (New) An electro-acoustic transducer comprising:

a plate having a central pole;

a coil on said plate, said coil including an enameled wire having

(i) a copper or copper alloy core wire,

(ii) an insulating coated layer covering said core wire, said insulating coated layer being for efficiently absorbing a laser beam, and

(iii) a melting layer covering said insulating coated layer;

a magnet fixed on said plate;

a diaphragm above said magnet and spaced from said central pole, said diaphragm having a magnetic material thereon;

a molded resin body; and

a terminal for connection to said enameled wire, said terminal having a soldering portion on an exterior thereof and being molded to said molded resin body,

wherein said molded resin body includes an empty space underneath at least a portion of said soldering portion.

31. (New) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by comprising a colored resin.

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32. (New) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by comprising a material colored with a dye or pigment.

33. (New) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by being non-transparent to the laser beam.

34. (New) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by being of a color that has an absorption band corresponding to an oscillation wavelength of a laser used to generate the laser beam.

35. (New) The electro-acoustic transducer according to claim 30, wherein said insulating coated layer is for efficiently absorbing the laser beam by being for absorbing more of the laser beam than said melting layer is to absorb.